GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Finance Department – NIDHI Works Module – Implementation of NIDHI Works Module in all Engineering Departments and Corporations and PD Administrators – Orders – Issued.

.....

FINANCE (FMU–WR. II) DEPARTMENT

G.O.MS.No. 25 Dated: 23-05-2025

Read the following:

1. GO MS No.60 Finance &Plg., Department, dated 30.03.2001.
2. Memo No: 2358/F3 (2)/2001-1Fin &Plg., Dept., dated.09.04.2001.
3. GO MS No.04 Finance works & Projects Department, dated 01.03.2014
4. GO MS No.192Finance(IT) Department, dated 07.10.2016
5. Memo No: FIN-01-16026/13/2018/IT/CFMS-Fin &Plg., Dept., dt.15.05.2018.
6. Memo No: FIN08-12/30/2022-Sec-II-DWA (1781177) Fin &Plg., Dept., dt.08.09.2022.
7. GO MS No.80 Finance (Budget) Department, dated 12.10.2021.
8. Circular Memo No: DWA/AP/IBM/Sn-II/2022-23/204 Dt: 8-11-2022 Of DWA, A.P.,
9. Memo No: FIN08-11021/384/2023-Sec-I-DWA (2216019) Fin &Plg., Dept., dt.01.11.2023.

****

ORDER:

The Government implemented the Letter of Credit (LoC) system on 01.04.2001 vide reference 1st read above, to ensure consistency in pre-audit and accounting procedures across Public Works Departments (PWD), including Roads & Buildings (R&B), Public Health (PH), Panchayat Raj Engineering (PRED) and Forest Departments. This system standardized fund release and payment processes under the supervision of Pay & Accounts Offices, aiming to enhance accuracy and efficiency in financial management and audit of work bills.

2. In accordance with the reference 2nd read above, it was mandated that Work Bills for Works Expenditure must be submitted to the Pay & Accounts Officer (PAO) or Assistant Pay & Accounts Officer (APAO) (Works Accounts) in complete form, accompanied by all necessary supporting documents such as Measurement Books (M-Book), Level Field (LF) Books, and sanctioned copies of Administrative Sanction (AS), Technical Sanction (TS), Agreement, etc. The PAO/APAO (Works Accounts) then scrutinizes the work bills and facilitates payment based on the LoC released by the Head of Departments (HoDs) through the cheque system. All these processes, including the audit of work bills, issuance of cheques to agencies, submission of monthly accounts, and monthly voucher dockets to the Accountant General (AG), were traditionally conducted in a physical mode.

3. To alleviate the pressure caused by last-minute submissions of work bills to the PAO/APAO, the government introduced the Bill Monitoring System (BMS) vide reference 3rd read above, following a successful pilot project. This system assigned unique Bill IDs and incorporated Budget Control. It also introduced the Direct Debit Head of Account (HoA) concept, an online payment system via SBI Net Banking, and a First In, First Out (FIFO) system in Bill Processing within the BMS framework apart from online release of Budget to the DDO after issue of Budget Release Order (BRO), duly dispensing with physical LoC system. Additionally, during this period, signed copies of system-generated monthly accounts were regularly submitted to the AG and schedule dockets were submitted in physical mode.

4. The Government of Andhra Pradesh designated the Andhra Pradesh Centre for Financial Systems and Services (APCFSS) as the nodal agency for implementing the Comprehensive Financial

Management System (CFMS), vide reference 4th read above. CFMS, developed on the SAP platform, was officially launched on 02.04.2018. This system was designed to digitize all financial transactions,

except for e-Procurement, incorporating biometric authentication. Payments for authorized bills were facilitated through the "e-Kuber" payment gateway provided by the Reserve Bank of India (RBI).

5. In Phase-I of CFMS, the Drawing and Disbursing Officer (DDO) was required to set up workflow configurations for Works Master, including creating AS, TS, and Agreement, along with relevant scanned PDF attachments, as a one-time activity. Except for M-Books & LF Books, no physical documents were required to be submitted to PAO/APAO along with the work bill. Bill IDs were generated against the Agreement ID and processed through the PAO for payment. Phase I of CFMS incorporated features such as Budget Control, HR Mapping, FIFO Bill Processing, Direct Debit concept and online BRO procedure. Rendering of Digital Monthly Account to the AG was facilitated in the CFMS system, enabling greater convenience. Subsequently, Login IDs were provided to the relevant AG authorities for post-voucher scrutiny. With the introduction of CFMS Phase-I, the submission of monthly dockets, physical copies of monthly accounts, and SST (Schedule of Settlement with Treasuries) were no longer required.

6. In Phase-II of CFMS, the Works Module was developed as an end-to-end paperless solution for executing works, excluding e-tendering. This phase covered the entire process starting from AS, TS, Agreement, Digital M-Book and Bill Processing for works undertaken by various departments of the Government of Andhra Pradesh. CFMS Phase-II was implemented in all Departments in a phased manner. During the operation of CFMS Works Module, it is noticed that this module is not user friendly and not adaptive to changing requirements and difficult to customize the Government requirements.

7. While the CMFS initiated the first end to end paper less platform for the works related bills and accounts, due to constraints faced for incorporating flexibility to user departments and lack of certain validations and controls required by the DWA, it was decided to develop NIDHI Works Module, integrating the same with CFMS for billing and payment. The NIDHI Works Module, developed on the JAVA platform, facilitates an end-to-end digital process, covering AS to Billing and other salient features such as Budget Controls, HR Mapping, FIFO Bill Processing, Direct Debit concept etc., excluding the e-Procurement process. It incorporates a detailed estimate with a fully digitized workflow and integrates Schedule of Rates (SoR) and Specifications from MoRTH/MoRD/AP Standard Data, which was previously available in CFMS. Additionally, this module includes enhancements aimed at improving user-friendliness and overall system functionality.

8. **Pilot Project & Go-Live Activities**:

i. Thirteen (13) divisions of Panchayat Raj Engineering Department (PRED) across the state were selected as a pilot project and implemented from 08.11.2023 onwards.
ii. Following the successful implementation of the Pilot Project, the entire PRED transitioned to Go-Live from 01.12.2023 onwards, in accordance with instructions issued vide reference 9th read above.
iii. Twelve (12) divisions of the Transport Roads & Buildings (TR&B) Department across the state were selected for a Pilot Project from 29.1.2024 and rolled out for the entire department later from 14.5.2024.
iv. The divisions of the Rural Water Supply (RWS) Department in Guntur and NTR Districts, along with 33 MPDOs from these districts, were selected for a Pilot Project from

and implemented for the RWS department from 14.5.2024 onwards.

v. Polavaram Irrigation Project (PIP) was also later brought into NIDHI Works module.

(PTO)

9. **Delegation of Powers**:

i) All the existing powers related to AS, TS, Agreement, Digital M-Book, Billing Process including Check-Measurement of Works, Quality Control (QC), PS Audit, Pre-Audit, all required financial controls are maintained in NIDHI Works Module, as per the orders issued by the Government from time-to-time.

ii) Information on Delegation of Masters and Request raise and approval within the system are provided in Nidhi Works portal athttps://nidhi.apcfss.in.

10. **Implementation of NIDHI Works Module**: Based on the proposal submitted by the DWA, the Government hereby order the implementation of the NIDHI Works Module for all the Engineering Departments, Corporations and Departments executing works and PD Administrators processing work bills from 22-05-2025 in a phased manner. The department wise detail schedule of GO LIVE is given below –

a) MA&UD Department including all Municipal Corporations from 22-05-2025.

b) Water Resources Department (except Polavaram) from 01-06-2025.

c) All other Departments and corporations from 01-07-2025.

11. The processing of work bills by Gram Panchayats (GPs) through PD Account shall be brought into the NIDHI Works Module in a phased manner at a later stage. Until such time, GPs will process work bills through PD Work Bill type with contingent sanction order, as per existing procedure.

12 Annexure I of this GO contains the activities which are currently and will be immediately rolled out for all departments, organisations, corporations, etc. Annexure II contains activities of creation and sanction process of new online AS, TS, Agreement through Nidhi Works Module itself. All activities in Annexure II will be rolled out from 01-08-2025.

13) The CEO, APCFSS & the DWA shall make necessary arrangements in NIDHI Works Module accordingly and a user manual shall be made available in the portal. All the users can login using the URL: https://nidhi.apcfss.in for processing all work bills from the above-mentioned date and as per the schedule to be given by the Director of Works Accounts.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

PEEYUSH KUMAR
PRINCIPAL SECRETARY TO GOVERNMENT

To
The CEO, APCFSS, Mangalagiri
The Director, Works Accounts, Nidhi Bhavan, Mangalagiri
All the Departments of Secretariat, Amaravati.
All the HoDs/ Corporations under GoAP.
All the District Collectors.
Copy to:
The Principal Accountant General, A.P. Vijayawada.
OSD to Minister for Finance Department.

PS to Chief Secretary to Govt
PS to Spl CS, Finance/Prl Secretary (HR)/Secretary (B)/Secretary (RM&FP)
All the Sections of Finance Department.

//FORWARDED:BY ORDER//

SECTION OFFICER

ANNEXURE-I

MIGRATION PROCESS OF ON-GOING WORKS

1. **Administrative Sanction**:

I. Administrative Sanctions that were previously created and approved in CFMS Phase-II will be automatically migrated to the NIDHI Works Module.

II. If any AS is not created in CFMS Phase-II or not migrated from CFMS Phase-I to Phase-II, in such case AS has to be created afresh in NIDHI module under Migration.

III. AS creation is enabled at HoD level for Capital/Revenue Works where orders are issued at the State level, while Superintending Engineers (SE) create AS entries for sanctions accorded by District Collectors or other district-level authorities to prevent duplication.

IV. Additionally, AS migration entries for PD authorities are provided in the PD Administrator logins.

V. Any necessary modifications to these AS entries must be carried out at the respective HoD or SE level, as specified earlier, by amending the AS accordingly.

2. **Technical Sanction**:

I. Technical Sanctions that were previously created and approved in CFMS Phase-II will be automatically migrated to NIDHI Works Module.

II. Executive Engineers (EE) at the division level have the flexibility to create a suitable work-flow for creating TS.

III. Line Estimate is to be entered by all Engineering Departments. If tenders are not invited, the user can create a detailed digital estimate and approve the estimate as per approval process. In such case the approved TS can be downloaded and can be sent for tendering.

IV. These Estimates includes other Lum some provisions, statutory Taxes, etc.

V. Non-SoR items also provided in detailed estimate subjected to approval of competent authority.

VI. Detailed Estimates consists of loadings like leads, lifts, Allowances, Over Head charges, Contractor’s Profit based on nature of work and location.

VII. If the cost of estimate exceeds AS amount, a Revised AS process is to be initiated duly following Department Procedure.

VIII. If the Government accorded AS for purely R&R and Land Acquisition Payments without involving any civil work the estimate and TS is to be accorded by R&B Department authorities based on their competency.

IX. After entering the estimate in Nidhi module the EE has to approve the migrated TS with Bio metric authentication.

X. If Technical sanction is not available in CFMS Phase-II, in such case TS has to be created afresh in NIDHI module under Migration.

XI. Technical Sanction creation will be authorized to the DDO specified in the AS.

3. **Agreemen**t:

I. If Agreement is not available in CFMS Phase-II, in such case Agreement has to be created afresh in NIDHI module under Migration.

II. In respect of Agreements migrated from CFMS, caution should be taken while entering previously paid migrated bill values and specification quantities, if any.

III. A fixed workflow is maintained for the maker, checker, and approver roles in the agreement data approval process.

IV. A separate tile is provided for entering Extension of Agreement Time (EoAT) without amending the agreement.

V. Penalty / Liquidated Damages (LD) option is enabled in EoAT screen.

VI. Supplementary agreements offer a comprehensive overview, including additions, deletions, and changes in Specifications, presented with distinct colour patterns for easy user identification.

VII. In the Engineering, Procurement, and Construction (EPC) module, users can capture up to 32 sub-levels (main/sub-components), establishing relationships between parent and child Specifications in a single view.

VIII. In EPC agreements, payment schedule percentages with precision up to seven decimals can be entered.

IX. Users need to confirm milestones, Earnest Money Deposit (EMD) Challan / Bank Guarantees (BG), agreement start date and end date, DLP period, ASD details, Mobilization Advance paid and recovered, recoveries done so far, tender premium or discount, etc.

X. One-time confirmation of the available agreement data is required by the users concerned, ensuring it matches with the quantities and amounts already paid and balance payable.

XI. Agreements that were previously created and approved in CFMS Phase-II are automatically migrated and displayed in the logins of the respective DDOs.

4. **Digital M-Book**:

I. Any Digital M Books that are available in CFMS Phase-II will not be migrated to NIDHI works module, User has to create Digital M-Book afresh for the balance quantities.

II. The digital M-Book workflow is organized based on the agreement number

III. The workflow for the M-book can be defined up to the section level of the work within the agreement. This feature allows users to assign multiple makers, multiple checkers and multiple approvers against a single agreement, as per work distribution.

IV. When migrating abstract quantities derived from Technical Sanction (EPC) or Agreement (BoQ) specifications, users can input distinct execution dates at the maker level and separate check-measurement dates at the checker level within a single page, without the need to generate multiple pages.

V. In the NIDHI Works Module, users can select specifications all at once, and they are displayed in a vertical comprehensible view. This feature streamlines the process of recording measured quantities, thereby saving time.

VI. Workflow has to be maintained at AEE/DEE/EE/QC/SE levels as per requirement.

VII. Acceptance of measurements by the agency /contractor shall be attached as a separate document with the attestation of the Executive Engineer while approving Digital M-Book.

VIII. The DEE, EE, SE shall check measure the measurements recorded in Digital M-Book as per existing guidelines.

IX. The Digital M-Book shall be sent to the QC authorities after completion of check measurement by the EE and based on work flow provided by the EE.

X. In respect of EPC agreements, Digital M Book measurements recording provision enabled to agencies.

XI. After Go Live date, the user departments must invariably process detailed measurement in Digital M.Book.

5. **Billing:**

I. In billing, all earlier prevailing procedures will continue in NIDHI Module.

II. After approval of a work bill by the PAO/ APAO (Works Accounts) in NIDHI, the bill will be transferred to CFMS via an interface. Subsequently, payment will be processed through the e-Kuber platform of the RBI.

III. Account Postings and the submission of Monthly Accounts to the AG will continue to be routed through CFMS, as per the existing procedures.

IV. Creation of beneficiaries, budget checking, HoA mapping, and budget surrender activities will continue in CFMS.

V. Digital M-Book recording is mandatory for all work bills except for Refund of Deposit.

VI. Bill values should be thoroughly checked by the DDO / PAO concerned with reference to actual Work Value and Digital M-Book value. Statutory recoveries have to be verified. Verification of bill value includes Gross Amount, Net Amount, Recoveries, Cost Distribution, HoAs, Vendor Details, etc.

VII. Memo of Payment (MOP) consists of following values of abstract items:

A. Work Items

B. With held Items

C. Reimbursable Items

D. Recoveries creditable to works head

E. Deductions creditable to Other heads.

ANNEXURE-II

NEW ONLINE ADMINISTRATIVE SANCTION

1. **New Digital ADMINISTRATIVE SANCTION**:

I. In the NIDHI Works Module, the creation of new AS proposals can be initiated by the respective Department Assistant Executive Engineer (AEE) / Assistant Engineer (AE) acting as the Maker.

II. This process occurs digitally and requires the inclusion of a line / detailed estimate along with the proposal.

III. This proposal will be forwarded through proper channels to the HoD or Government for approval, specifically for all budget HoAs.

IV. In respect of PD HoAs, the PD authorities will review the proposal digitally and provide approval after thorough scrutiny.

V. Before according AS by the respective departments, concurrence shall be obtained from the Finance Department specifically for Capital HoAs.

VI. This strict vigilance ensures that the Government and Sanction Authorities can grant approvals within the limits of budget availability, adhering to Fiscal Responsibility and Budget Management (FRBM) norms.

VII. State level Administrative Sanction GO will be issued in system itself in digital mode duly making interface with GOIR website. Administrative Sanction proceedings also will be issued in igital form only.

VIII. A special provision was provided to the R&B Department, allowing them to create civil and electrical estimates separately while sending AS proposals.

IX. Additionally, bundling of works can be done at the DDO / EE level, and different estimates can be bundled as one proposal at the level of the Engineer-in-Chief (E-in-C) concerned.

X. This module facilitates detailed data capture for each work, including Location, HoA, DDO code, and allocated amount within the AS.

XI. The DDO mentioned against the work can create the TS for the allocated amount, minimizing the misuse of AS amount by ensuring alignment between work wise amount and DDO-specific allocations within the AS.

XII. The system offers a complete end-to-end digital process for sanctioning AS. The digital AS process eliminates the problem of duplicate AS creation as being done in migration.

XIII. After issuance of new AS implementation orders, the Departments are not permitted to issue AS manually, and migration of AS services will be stopped.

2. **New Digital Technical Sanction**:

I. Generation of TS must be carried out by the DDO specified in the AS for the respective work.

II. Since work wise capturing of DDO is enabled in AS, the system ensures that only the designated DDO associated with the work can create the TS.

III. Users mandatorily create new detailed estimates w.r.t. SoR and Specifications as per the date entered.

IV. Standard Sample Estimates / Templates are made available based on the nature of work and department specific.

V. A provision is made available for the users to enter department-specific descriptions of Specifications in addition to the SoR Specifications, thereby restricting the usage of Non-SoR Specifications.

VI. Users must proceed for e-Procurement based on the Estimate Contract Value (ECV) / Specifications obtained from Digital TS.

VII. TS process information mentioned in Annexure-I also applicable to new Digital TS wherever necessary.

VIII. Departments are not permitted to generate line estimates after new online AS implementation orders are issued and only detailed digital estimates are allowed.

A. SoR Updation and Creation

I. HoDs and Boards of Chief Engineers (BoCE) have been empowered to approve SoR, Specifications' creation, upload material rates, add new materials, and map Specifications through online application.

II. For this purpose, end-to-end demo and trainings have been imparted to users of all Engineering HoDs as well as BoCE staff by DWA.

III. Annual SoR preparation and approval for ensuing year, shall be created in NIDHI Works Module in Digital Mode from June 2025.

3. **Agreement:**

Agreement process is same as described in migration process in Annexure-I, as agreement is entered manually in migration process in new AS also.

4**. Digital M-Book**:

Digital M-Book process is same as described in Annexure-I, After Go Live date the user departments must invariably process detailed measurement in Digital M.Book.

5. **Billing**:

Billing process is same as described in Annexure-I.